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February 26, 2007

Mail Stop NON-FEE AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Serial Number: 10/758,839
Applicant: James W. Lacey
Filing Date: 01-16-2004
Title: Engine Exhaust System
TC/AU: 3747
Examiner: Hyder Ali

Do not enter
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3/27/07

TO THE COMMISSIONER FOR PATENTS:

The following is submitted in response to Examiner's Action, Paper No. 20061122 dated November 29, 2006. Please amend the above identified application as follows: